April 29, 1981

Arnold Henson, Esq. Chadbourne, Parke, Whiteside & Wolff 30 Rockefeller Plaza New York, New York 10112

Dear Arnold:

Let me acknowledge with thanks receipt of check in the amount of \$117,528.00, representing the sixth installment of dues for 1980 from American Brands, as requested in my letter of April 15, 1981.

Sincerely,

W. T. Hoyt President

WIH/lp